

The Department does not consider the viewing and downloading of text and similar data over the Internet to be the transfer of tangible personal property. See 86 Ill. Adm. Code 130.101. (This is a GIL.)

April 13, 2006

Dear Xxxxx:

This letter is in response to your letter dated November 4, 2005, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at [www.tax.illinois.gov](http://www.tax.illinois.gov) to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

We sell subscriptions to Internet delivered Rate Forecasts. (See the attached Product Information). Please send us a determination as to whether we are required to charge sales tax on this to our Illinois Customers.

Thank you for your cooperation.

#### **DEPARTMENT'S RESPONSE:**

The Department does not consider the downloading and viewing of text or similar data over the Internet to be a transfer of tangible personal property. See general information letter ST 04-0189-GIL. For general information regarding the tax liabilities of newsprint and related publications please refer to 86 Ill. Adm. Code 130.2105. Additional information regarding this issue may be found by reviewing the Department's "Sunshine Letter" rulings such as ST 98-0354-GIL, which may be found on the Department's internet website under the heading of "Law/Regs/Rulings."

I hope this information is helpful. If you require additional information, please visit our website at [www.tax.illinois.gov](http://www.tax.illinois.gov) or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Edwin E. Boggess  
Associate Counsel

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